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Importance and technique to prepare Section in Professional Exams

Dear Students,

One of the important questions from examination point of view is whether quoting sections in Audit, Company Law, Indirect Tax and tax papers can make a difference and help you fetching extra marks in professional exams like CA, CS and CMA. Nobody can give exact answer to this question. Reason being there are no fixed guidelines by the respective institutes in this regard. It is indeed a fact that many students had cleared their exams without quoting any section or case law in exams. Now the question comes why one should take pain to learn sections for examination especially when it is not an easy task to recall them in exam hall. Today I am taking this opportunity to share my experience regarding how to prepare sections in corporate laws. Hope this post would be of some use.

Importance to prepare Section in Professional Exams

Different people may have different opinion about the importance of quoting section in professional exam. Most of the students tend to avoid learning and quoting section in exam. Reason being they think it is another task for then while they are already busy completing their huge syllabus. Their thinking cannot be rejected entirely that they have to prepare huge syllabus but at the same time no one can deny the important of good writing and presentation skills in professional examination. You must be surprised to hear that I am linking the topics of quoting sections in exam to good writing and presentation skills in professional examination. Yes your thinking is correct as for me quoting sections in exam is very much a part of good writing and presentation skills. If you do not connect a topic with its section, if any, then how can you claim that you have used best writing skills? In other words the term “good writing and presentation skills” carries a bigger meaning than just neat and clean answer sheets.

Good Impression on examiner: Especially in papers like Company Law, Business law quoting right section is very useful. Kindly appreciate no one can deny the usefulness of mentioning right section in professional exam. You can definitely fetch some extra marks if you quote right section in corporate law and audit paper. In other words there is no harm in quoting right section. Quoting right section in professional exams creates great impression upon the examiner at the time of valuation of answer books and that good impression helps you to fetch extra marks for sure.

An answer supported by right section clearly indicates your level of preparation and commitment. This is a very simple fact and not talking or asking you to learn Rocket Science. As per my personal suggestion student should start writing sections and case laws at the IPCC or CS Executive level itself. I would further suggest you to make it a habit to remember and quoting sections along with case laws as it will surely help you a lot during preparation for CA or CS final or other professional examinations. CA students cannot escape from learning and quoting sections at any stage of their examination.

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Long term benefit of knowledge of section: Section and case law knowledge is also very important for your professional working. In real time professional working you have to deal with sections on daily basis as professional life is all about making interpretation of Companies Act sections or Income Tax sections. So it is better to develop right attitude from the very beginning. Currently I am having 9 years professional experience and all the above opinions are based on my personal experience.

Always quote right section: While quoting section in exams students must keep one point in mind that - write the sections and case laws only when you are 100 % sure, otherwise leave it. There is no point quoting wrong section in exam to make it worse situation for you.

Strategy/technique to prepare Section in Company Law:

As explained above there is no harm in quoting sections in professional exam. Further let me take this opportunity to share my experience, with members and students, of reading and preparing sections in corporate laws. According to the most effective and long term success technique to prepare sections in Company Law is:

1. First read and study the Section from Bare Act as bare act contain the pure law passed by legislature (Parliament). Bare act will give you exact content of a particular section and you can straight away understand the intention of law behind the section. You may download the bare act of Companies Act, 2013 from the link given below:

http://www.caclubindia.com/share_files/companies-act-2013-in-word-format-61526.asp#.U_sfXKNqOZQ

2. After going through the section from bare act, it is time now to read the same section from the institute study material and the other law book you are referring for exam preparation. (Munish Bhandari for corporate law preparation). From above books you can study different aspects of the law given in section and may also refer different opinions and case laws based on the section.
3. Now it is turn of your coaching class notes where you had discussed various interpretations of the section. Read and understand your class noting thoroughly along with notes. These notes will give you readymade analysis of a section through diagrams and class discussions. Here you may discuss the section within your friend circle to understand it in a better way.
4. Now it is time to explore and understand practical application of the section. Kindly read and study all the previous exam practical problems based on that particular section from reference book/ institute study material/suggested answers/revision test papers/practice manuals. This will help you to understand the contents and interpretations related to section in practical way. With this exercise you'll be able to understand the section in its entirety.

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To conclude I would say, if you follow the above 4 steps carefully and honestly while reading a section then you may consider your section finished for life as far as in depth understanding is concerned. So friends that was my way for preparing a section and I hope that you'll find it useful. Please revert in case of any doubt. Another important point is that this method of preparing section in company law can be used to prepare section of any subject like Income tax, Excise or Custom etc.

How to remember or recall sections: Till now we had discussed that it is important to quote sections in exam especially in Law paper in professional exam. Now the next problem is how to remember section as their number is high. It is not about 10-15 sections. But that is also not a very tuff task and with some tips and tricks you'll be able to remember and recall sections. Please take note of the points below:

- a. One of the best methods to remember sections is to develop interest in section based exam preparation. If you try to understand section from the very beginning you'll be able to recall section at the right point of time.
- b. Follow above mentioned technique for preparing section. Complete understanding of a section will help you to remember section for a long term.
- c. In order to remember a section you may discuss it within your friend circle. Regular discussion will help you to understand section and will also help you to remember it for a long time.
- d. You may prepare a note covering all important sections and paste it on the walls of your room. This will help you to revise them on regularly basis.

Conclusion

Through this exclusive write up we had discussed about the importance of quoting sections in professional exams, Technique to prepare a section in company law or any other law and how to remember or recall a section in exam. In order to conclude this brief write up, I would say one shouldn't ask anybody about the relevance of quoting sections or case laws in Exams. It is off course extremely useful in law subjects especially in CA Exams. Try and quote section in your exams without any hesitation. You may use the strategy mentioned above for remembering sections. If you make it a habit at foundation level itself, it will 100% pay at the time of your final exam preparation. I sincerely hope that this article would be very useful for your exam and professional life success. Kindly share your opinion, if any.

Thanks

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